

THE HONOURABLE SRI JUSTICE A.GOPAL REDDY

W.P.No.21282/2000

Dt.11-7-2007

St. Mary PSM School, Janson Academy represented by its Correspondent,
Fr. S.Joseph Anthony S/o Sebastian, aged 39 years r/o Sadasivapet, Medak
District.

..Petitioner

V.

The Municipal Commissioner, Sadasivapet Municipality, Medak District.

..Respondent.

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ORAL ORDER

The Petitioner-School invoked the mandamus jurisdiction of this court under Art. 226 of the Constitution to declare the proceedings No.A1/1001/2000 dt. 23-9-2000 as illegal and unconstitutional and to quash the same.

The respondent-Municipality by the impugned notice dt. 23-9-2000 demanded payment of property tax to a tune of Rs.61,234/- for the year 1999-2000 to 2000-2001 as per demand bill bearing Nos.4-9-2 to 4-9-7, for the building which is in occupation of the petitioner, failing to pay the same amount, necessary proceedings will be initiated as per Rule 30 of Schedule II of the Andhra Pradesh Municipalities Act, 1965 (for short "the Act").

Inadvertently, this court suspended the impugned notice dt. 23-9-2000 without any condition, which will definitely hamper the developmental activities of the Municipality, which are normally in financial crunch.

Learned counsel for the petitioner submits that under Sec. 88 (1) (c) of the Act, the recognized educational institutions are exempted from payment of property tax and the petitioner-school is established at Sadasivapet for imparting education for the benefit of rural children in the year 1995 and since 1995 onwards the petitioner-school is striving hard for imparting education in rural areas, therefore insisting for payment of property tax in spite of exemption as per Sec.88 (1) (c) of the Act is not at all warranted.

A plain reading of Sec. 88 (1) (c) of the Act do not support the contention of the petitioner, which reads thus:

"88 General exemptions:

(1) The following buildings and lands shall be exempt from the property tax:

(a) x x x x;

(b) x x x x;.

(c) recognized educational institutions including hostels, public buildings and places used for the charitable purpose of sheltering destitute or animals and libraries and play-grounds which are open to the public;”

It is nowhere stated in the affidavit, that the school is established for charitable purpose and as such, recognized under the provisions of the Act No. 30/1987 ie., Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1987.

In view of the same, a challenge to the impugned notice has to fail.

The writ petition is accordingly dismissed. No costs.

A.GOPAL REDDY,J

Dt.11-7-2007

kmr